

December 14, 2020

TO: British Columbia Securities Commission
Alberta Securities Commission
The Manitoba Securities Commission
Financial and Consumer Services Commission, New Brunswick
Office of the Superintendent of Securities, Service Newfoundland & Labrador
Ontario Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan

Dear Sir/Madam:

Re: Decklar Resources Inc. (the "Company")

We have read the Notice of Change of Auditor of Decklar Resources Inc. dated December 8, 2020 (the "Notice"), which we understand will be filed pursuant to section 4.11 of National Instrument 51-102.

Based on the information available to us, we agree with the statements set out in the Notice as it relates to our firm. We advise that we have no basis to agree or disagree with the comments in the Notice relating to KPMG LLP.

Yours truly,



MNP LLP

Chartered Professional Accountants